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UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

Maguire Partners Master	)	Case No. <b>CV 06-7371-JFW (RZx)</b>
Investments LLC, et al.,	)	
	)	Related Case Nos.:
Plaintiff,	)	
	)	CV 06-7374-JFW (RZx)
v.	)	CV 06-7376-JFW (RZx)
	)	CV 06-7377-JFW (RZx)✓
United States of America,	)	CV 06-7380-JFW (RZx)
	)	
Defendant.	)	<b>AMENDED JUDGMENT</b>
_____	)	

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2 For the reasons set forth in the Court's Amended Findings  
3 of Fact and Conclusions of Law, dated December 11, 2009, the  
4 Court denies Plaintiffs' request to readjust partnership  
5 items for 2001 and 2002 of Maguire Partners - Master  
6 Investments, LLC; Thomas Division Partnership, L.P.; Thomas  
7 Investment Partners, Ltd.; Thomas Master Investments, L.P.;  
8 and Huntington/Fox Investments, L.P. The adjustments set  
9 forth in the Notices of Final Partnership Administrative  
10 Adjustments (FPAAs) are correct. In addition, the accuracy-  
11 related penalties specified in the FPAAs relating to the  
12 partnerships' negligence and disregard of the rules and  
13 regulations were appropriately imposed and Plaintiffs have no  
14 partnership-level defenses to those penalties. The accuracy-  
15 related penalties specified in the FPAAs pertaining to gross-  
16 valuation misstatements and substantial-valuation  
17 misstatements are not sustained.

18 IT IS NOW, THEREFORE, HEREBY ORDERED, ADJUDGED AND  
19 DECREED, THAT:

20 Judgment is entered in favor of the United States and  
21 against Maguire Partners - Master Investments, LLC, Maguire  
22 Partners, Inc., Tax Matters Partner, in Case No. CV 06-7371;  
23 Thams Division Partnership, L.P., Thomas Investment Partners,  
24 Ltd., Tax matters Partner, in Case No. CV 06-7374; Thomas  
25 Investment Partners, Ltd., Thomas Partners, Inc., Tax Matters  
26 Partner, in Case No. CV 06-7376; Thomas Master Investments,  
27 L.P., Thomas Partners, Inc., Tax Matters Partner, in Case No.

1 CV 06-7377; and Huntington/Fox Investments, L.P., Edward D.  
2 Fox, Jr., Tax Matters Partner, in Case No. CV 06-7380.

3 The United States is entitled to costs pursuant to Rule  
4 54(d)(1), Federal Rules of Civil Procedure, in amounts to be  
5 determined.

6  
7 Dated: December 11, 2009

  
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JOHN F. WALTER  
UNITED STATES DISTRICT JUDGE